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MONTANA TAXPAYERS DIGEST*

*INCLUDING LICENSE, PERMIT, AND RELATED FEES

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FOREWORD

The Montana Taxpayers Digest was prepared in August 1985 by the Department of Revenue, Research Bureau, in cooperation with other departments of state government. It is written to provide citizens a brief summary of Montana's state and local taxes, licenses, permits, and fees. This brochure incorporates changes resulting from the the 1985 Montana Legislature.

The Digest is organized into four separate sections:

- Taxes paid by individuals.
- Taxes paid by businesses.
- Professional fees.
- State agencies.

Readers are urged to contact appropriate agencies if they have questions that have not been addressed.

Additional copies of the Montana Taxpayers Digest may be obtained by writing to:

Department of Revenue – Research Bureau
State of Montana
Mitchell Building
Helena, Montana 59620
Phone (406) 444–2981

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SECTION 1

TAXES PAID BY INDIVIDUALS

AIRCRAFT REGISTRATION — Privately owned aircraft customarily kept in this state must be registered at a fee of $5.00 following assessment and payment of property tax, both required annually.

Collected by: Department of Commerce, Aeronautics Division

BOAT LICENSES AND REGISTRATION License and registration required of all motor boats. Certificate of number and decal fee — $1.00. Property tax assessed for current year is payable at time of registration.

Collected by: County Treasurer

CAMPER DECAL — Annual decal fee - $1.00 plus a fee in lieu of property tax. Toppers weighing less than 300 lbs. are exempt.

Collected by: County Treasurer

CAMPING — Special permits required for certain areas in the state. Seasonal passes are available to Montana residents.

Collected by: Department of Fish, Wildlife, and Parks, Centralized Services and Enforcement Division.

CHAUFFER'S LICENSE — $8.00 fee paid every four years. Requires passing score on driving examination administered by the Motor Vehicles Division.

Application obtained from and fees paid to: County Treasurer.

DRIVER'S LICENSE — $8.00 fee paid every four years. Requires passing score on driving examination administered by the Motor Vehicles Division.

Application obtained from and fees paid to: County Treasurer.

HUNTING, FISHING AND RELATED LICENSES AND PERMITS — Required of all residents and non-residents prior to the taking of any game fish, bird, or animal within the boundaries of this state. Special licenses required for the trapping or raising of fur bearing animals, maintaining private shooting preserves. Resident and non-resident outfitters and guides require licensing.

Obtained from: Department of Fish, Wildlife, and Parks and other authorized merchants.

INCOME TAX — Each individual pays income tax on his Montana taxable income. This quantity is derived from gross income by making adjustments for business expenses and taking a variety of allowable deductions and exemptions. The tax due is then calculated by using the following rate schedule:

Taxable Income		Tax Liability
$ 0	1,300	2% of net taxable income
1,300	2,500	26+ 3% excess over $ 1,300
2,500	5,000	62+ 4% excess over 2,500
5,000	7,500	162+ 5% excess over 5,000
7,500	10,000	287+ 6% excess over 7,500
10,000	12,500	437+ 7% excess over 10,000
12,500	17,600	612+ 8% excess over 12,500
17,600	25,100	1,020+ 9% excess over 17,600
25,100	43,900	1,695+10% excess over 25,100
43,900+		3,575+11% excess over 43,900

This state allows $1,000 exemption for each dependent. This tax applies generally to the net income of Montana residents and to that of non-residents derived from sources within this state.

Each year the personal exemption, standard deduction, and rate schedule are indexed to account for effects of inflation on Montana income taxes. Shown above are the rate schedules and exemption for taxable year 1984. They will be revised each year.

Tax forms obtained from and taxes collected by: Department of Revenue, Income Tax Division, P.O.Box 5805, Helena, MT 59604.

INHERITANCE/SUCCESSION TAX – Is paid by the recipient (individual or corporation) of any decedent's property or interest within this state. This tax also applies to non-residents provided the transferred property is in Montana. Primary rates of taxation of inheritances range from 2% to 8% of the clear market value of such inheritance under $25,000 depending on the relationship of the beneficiary to the decedent. Certain exemptions, depending on the relationship of the recipient to the deceased, are allowed. Tax rates are higher on any amount transferred in excess of $25,000. Surviving spouses and children have 100% exemption as of 1-1-79 and 1-1-81 respectively. In addition to the inheritance tax, an estate tax is imposed upon the transfer of any estate subject to the Federal Estate Tax, and is equal in amount to the maximum tax credit allowable for State Death Taxes against the Federal Estate Tax, less any inheritance tax paid.

Tax forms obtained from and taxes collected by: Department of Revenue, Miscellaneous Tax Division

MOTOR VEHICLE LICENSES AND REGISTRATION – All privately owned vehicles must be licensed and registered at a fee of:

Vehicles 2,850 lbs. & under	$ 7.00
Vehicles over 2,850 lbs.	12.00
Junk vehicle disposal fee	.50
Title application.	3.00
Title transfer.	3.00

Automobiles and light trucks are subject to a fee in lieu of property tax. The fees range from approximately $10 to $115 depending on the age and weight of the vehicle. Other motor vehicles are subject to the property tax.

Collected by: County Treasurer

PILOT REGISTRATION – Required annually, registration and license - $1.00

Collected by: Department of Commerce, Aeronautics Division

PROPERTY TAX – Both real and personal property is subject to property (ad valorem) taxation. This tax includes levies imposed annually for the purpose of funding city and county government, schools, and numerous funds such as the university millage fund for support and maintenance of units of the University System. Special county and state levies for other purposes are sometimes imposed. Property taxes are assessed by the County Assessor.

Collected by: County Treasurer

RECREATIONAL VEHICLES – Motor homes, travel trailers, campers and snowmobiles are subject to a fee in lieu of property tax in addition to annual registration fees.

Collected by: County Treasurer

SALES TAX – Montana has no general sales or use tax. There is a specific sales tax on new motor vehicles which is in addition to the fee imposed on automobiles and light trucks. For other motor vehicles the tax is levied in lieu of the first year's personal property tax.

Collected by: County Treasurer

SNOWMOBILE LICENSES AND REGISTRATION – Snowmobiles must be registered and licensed by the state. A decal fee of $2.00 plus registration certificate fee of $.50 together with a fee in lieu of property tax is paid annually at time of registration. Transfer of title is $3.00.

Collected by: County Treasurer

SECTION 2

MONTANA TAXES PAID BY BUSINESSES AND OTHER ENTERPRISES

AVIATION FUEL TAX – One cent for each gallon of aviation fuel is paid by the fuel distributor.

Collected by: Department of Revenue, Motor Fuels Division

BEER TAX – In addition to the annual license fee listed under Section 3, a monthly tax of $4.30 per barrel of thirty-one gallons is imposed on each barrel of beer sold by any Montana wholesaler. This tax applies to all beer whether brewed in this state or imported from outside.

Collected by: Department of Revenue, Liquor Division

BOILER AND STEAM GENERATORS – Notification and inspection required. No fee assessed.

Administered by: Department of Labor & Industry, Workers' Compensation Division.

CEMENT AND GYPSUM PRODUCERS LICENSE TAX – Twenty-two cents per ton is imposed on and paid by producers or manufacturers of cement or cement products. The license tax is five cents per ton of gypsum or related gypsum products.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division.

CIGARETTE TAX – Sixteen cents per package of twenty cigarettes (paid in advance by wholesalers and included in the retail price). The tax is subject to increase to twenty-four cents per package of twenty cigarettes contingent upon federal tax reductions.

Collected by: Department of Revenue, Miscellaneous Tax Division

COAL SEVERANCE TAX – Imposed on all coal mined in the state. Twelve thousand five hundred tons of each calendar quarter's production is exempt from tax, except if more than 50,000 tons of coal are produced in a calendar year. In such case, there is a severance tax imposed upon all coal produced in excess of 20,000 tons. Tax rate depends on the heat content (BTU's per pound) of the coal and also on the method of extraction.

BTU Rating	Strip Mine
	The larger of:
Under 7,000	12 cents per ton or 20% of contract sales price
7,001 - 8,000	22 cents per ton or 30% of contract sales price
8,001 - 9,000	34 cents per ton or 30% of contract sales price
Over 9,000	40 cents per ton or 30% of contract sales price

BTU Rating	Underground Mine
Under 7,000	5 cents per ton or 3% of contract sales price
7,001 - 8,000	8 cents per ton or 4% of contract sales price
8,001 - 9,000	10 cents per ton or 4% of contract sales price
Over 9,000	12 cents per ton or 4% of contract sales price

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division

CONSUMER COUNSEL TAX – All Companies providing services which are regulated by the Public Service Commission are subject to a Consumer Counsel Tax on gross operating revenue; tax paid quarterly.

Collected by: Department of Revenue, Miscellaneous Tax Division

CONTRACTOR'S GROSS RECEIPTS TAX – 1% of the gross receipts from public contracts during any year (contracts in excess of $5,000). See Public Contractor's License Fees under Section 3.

Collected by: Department of Revenue, Miscellaneous Tax Division

CORPORATION LICENSE TAX – All foreign and domestic corporations are subject to a corporation license tax of 6-3/4% of all net income for the taxable period, or $50.00, whichever is greater. The license fee is measured by the net income derived from or attributable to Montana sources. Sales corporations may elect to pay ½ of 1% of gross sales in Montana.

Exemptions: Insurance companies (which pay premium tax) and non-profit corporations.

Applications available from and tax collected by: Department of Revenue, Natural Resource and Corporation Tax Division

DIESEL FUEL TAX – 17 cents per gallon of diesel fuel and other volatile liquids of less than 46° A.P.I. (American Petroleum Institute). Does not include liquid petroleum gas. Refundable if fuel is used for off-highway purposes or private construction projects.

Collected by: Department of Revenue, Motor Fuels Division

ELECTRICAL ENERGY PRODUCER'S TAX – A quarterly tax imposed on any business engaged in the generation of electrical energy. Tax is $.0002 per kilowatt hour of electrical energy generated, manufactured or produced.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division

EXPRESS COMPANIES LICENSE TAX – Express companies other than ordinary freight lines are subject to a license tax of 4% of gross receipts.

Collected by: Department of Revenue, Miscellaneous Tax Division

FREIGHT LINE COMPANY TAX – Freight line operations in this state are subject to a tax of 5½% of total gross earnings derived from business in the state.

Collected by: Department of Revenue, Miscellaneous Tax Division

GASOLINE DISTRIBUTOR'S LICENSE TAX – 15 cents per gallon is collected from all distributors of gasoline or gasohol used in the state. This does not include aviation fuels or diesel fuels which are taxed separately.

Applications available from and tax collected by: Department of Revenue, Motor Fuels Tax Division

INSURANCE PREMIUMS TAX – Insurance companies operating in this state are subject to a premiums tax computed at the rate of 2¾% of net taxable premiums, excluding annuity considerations, derived from Montana sources. Fire and casualty companies are subject to additional Firemen's Pension Tax of 1½% of net fire premiums and a Fire Marshall Tax of ¾ of 1% of net fire premiums. The state group health self insurance plan under Title 2 and all private health disability insurers and health service corporations are charged $.45 for each Montana resident insured under any individual or group policy in effect as of February of each year.

Collected by: State Auditor's Office, Insurance Division

LIQUIFIED PETROLEUM GAS TAX – When used on public roads, vehicles powered by liquid petroleum gas (propane) are subject to a tax based on their weight.

Vehicle Weight	Tax Per Year
10,000 lbs. and less	$ 60
10,000 lbs - 18,000 lbs	80
18,000 lbs - 48,000 lbs	200
48,000 lbs - and over	1,000

See diesel fuel permits in Section 3. These permits also are available for vehicles powered by liquified petroleum gas ($20).

Collected by: Department of Highways, Gross Vehicle Weight Division

LIQUOR EXCISE TAX – 16% of the retail selling price on liquor sold in this state by any company which manufactured, distilled, rectified, bottled, or processed more than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax. 13.8% of the retail selling price on liquor sold in this state by any company which manufactored distilled, rectified, bottled, or processed less than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax.

Collected by: Department of Revenue, Liquor Division

LIQUOR LICENSE TAX – 10% of the retail selling price on liquor sold in this state by any company which manufactured distilled, rectified, bottled or processed more than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax. 8.6% of the retail selling price on liquor sold in this state by any company which manufactored, distilled, rectified, bottled or processed less than 200,000 proof gallons of liquor nationwide in the calendar year preceding imposition of the tax.

Collected by: Department of Revenue, Liquor Division

METAL MINES LICENSE TAX – Mining operations in which metals or gems are extracted are subject to a severance tax based on the gross value of the product.

Product Value	Tax
First $250,000 –	0%
$250,000 – $500,000	.5% over 250,000
$500,000 – $1,000,000	1% over 500,000
$1,000,000 – and over	1.5% over 1,000,000

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division

MICACEOUS MINERAL MINES LICENSE TAX – The operation of any mine extracting micaceous minerals is subject to a severance tax of five cents per ton of concentrates mined.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division

NET AND GROSS PROCEEDS TAX – Property tax imposed on oil and gas leases in this state is computed by the net proceeds method. This tax applies to the lease itself and excludes all other property connected to any drilling operation which is assessed and taxed by standard methods. Property tax imposed on coal and metal mines is computed by the gross proceeds method.

Collected by: County Treasurer

OIL OR NATURAL GAS SEVERANCE TAX – Petroleum and mineral or crude oil extracted within the state is subject to a severance tax of 5% of gross value per lease. Increased oil production resulting from a tertiary recovery project is subject to a 2.5% severance tax rate. Natural gas produced from within this state is subject to 2.65% of the total gross value as severance tax.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division

PARI–MUTUEL RACING TAX – Horse race meets are subject to a tax of 1% of the gross receipts of each day's pari-mutuel betting. Race holders must also be licensed: fee shall not exceed $100.00.

Licenses obtained from and tax collected by: Board of Horse Racing, Department of Commerce.

PASSENGER TRAMWAY ASSESSMENT – All passenger tramways operated in the State of Montana are subject to an assessment of ¼ of 1% on the gross receipts for each fiscal year. Minimum – $100.

Collected by: Department of Revenue, Miscellaneous Tax Division

RESOURCE INDEMNITY TRUST TAX – All business of mining or extracting mineral resources within this state is subject to an annual tax of $25 together with ½ of 1% of the gross value of the product in excess of $5,000. This tax is in addition to all other license or severance taxes listed above, if applicable.

Collected by: Department of Revenue, Natural Resource and Corporation Tax Division

RURAL ELECTRIC AND TELEPHONE CO–OP TAX – Electric and telephone co-operatives are subject to a license tax of $10.00 for each 100 people served by their operations within this state; they are exempt from all other excise or income taxes.

Collected by: Department of Revenue, Miscellaneous Tax Division

SLEEPING CAR COMPANIES TAX – Applies to dining, buffet, chair, parlor, or sleeping cars operating on railroad lines but not owned by railroad companies. License tax is equal to 1.5% of the value of property used in the business.

Collected by: Department of Revenue, Miscellaneous Tax Division

STORE LICENSE TAX – Applies to one or more retail stores or mercantile establishments. The tax per store ranges from $11.00 to $206.00 for stores having gross receipts in excess of $350,000 per year and from $11.00 to $44.50 for stores with annual gross receipts of less than $350,000. The tax per store is also based on the number of stores in the chain in Montana.

Wholesale Store: Each store $43.50

License application obtained from and taxes collected by: Department of Revenue, Miscellaneous Tax Division

TELEPHONE LICENSE TAX – Gross income in excess of $250.00 per quarter which is derived from any telephone business conducted within this state is subject to a license fee of 1.725%. The tax is paid quarterly.

Collected by: Department of Revenue, Miscellaneous Tax Division

TOBACCO PRODUCTS TAX – All tobacco products, excluding cigarettes, are subject to a tax of 12½% of the wholesale price of the products. The tax is collected from the wholesaler monthly.

Collected by: Department of Revenue, Miscellaneous Tax Division

UNEMPLOYMENT INSURANCE – All employers should contact the Unemployment Insurance Bureau of the Department of Labor and Industry.

Collected by: Department of Labor & Industry, Unemployment Insurance Division.

WINE TAX – In addition to the annual distributor's license tax listed under Section 3, a monthly tax of $.27 per liter is imposed on table wine imported by a table wine distributor.

Collected by: Department of Revenue, Liquor Division

WITHHOLDING TAX – With several Statutory exceptions every resident and non-resident employer doing business in this state is required to withhold Montana income tax from wages paid to an employee for services rendered within this state and services rendered outside this state by Montana residents.

Information available from and tax collected by: Department of Revenue, Income Tax Division, P.O. Box 5835, Helena, MT 59604

WORKERS' COMPENSATION — With a few statutory exceptions, all employers must provide workers' compensation coverage for their employees. In Montana, this coverage can be obtained by three methods. Compensation Plan I allows a financially capable employer to self-insure subject to the approval of the Division of Workers' Compensation. Compensation Plan II allows employers to purchase the required coverage from an authorized private insurance carrier. Compensation III allows employers to purchase the required coverage from the State Compensation Insurance Fund administered by the Division of Workers' Compensation. The employers pay premiums to the private carriers or State Fund for this insurance coverage.

The Division assesses the self-insurers, private carriers and the State Fund amounts sufficient to fund its direct costs and an equitable portion of its indirect cost, with a minimum assessment of $200. The assessment charged the self-insurers and private carriers is based on the in-state gross annual payroll and gross annual premium, respectively.

The insurers in all three plans are subject to one percent assessment on compensation paid distributed to the Rehabilitation Fund and a $1,000 assessment on each death claim distributed to the Uninsured Employers' Fund. In addition, the Division may assess up to five percent of the compensation paid, which is distributed to the Subsequent Injury Fund.

Information is available from: Department of Labor & Industry, Division of Workers' Compensation

SECTION 3

SPECIAL LICENSES, PERMITS, AND OTHER FEES

BUSINESSES

ACCOUNTANTS – Certificate/License Fee – $35. Permit to practice fee – $60. C.P.A. Examination – $100. Re-examination – $20 per section. Renewal – $35 or $60. Reciprocity application – $70. Transfer of grades application – $70. Exam Cancellation - $25.

Collected by: Board of Public Accountants

ACUPUNCTURE – Examination to practice – $50. Reciprocity – $20. Renewal – $20. Investigation Fee – $350. (unused portion refunded)

Collected by: Board of Medical Examiners

ARCHITECTS – Architectural Registration examinations are given by division. A – $59. B – $52. C – $86. D – $28. E – $21. F – $14. G – $29. H – $35. I – $41. Reciprocity – $100. License – $20. Renewal – $45. Late renewal – $85. Documents, duplicate license, rosters – $27.

Collected by: Board of Architects, Department of Commerce

ATHLETICS – Professional boxers, wrestlers, referees, seconds, managers and trainers licenses set by Board of Athletics.

Collected by: Board of Athletics, Department of Commerce

BANKS – As of January 1, 1984, a semi-annual assessment was imposed at rates set by rule, to replace examination and supervision fees.

Special Note: All banks, trust companies, building or savings and loan companies and credit unions are subject to special examinations and must pay additional examination fees as deemed necessary by the Department of Commerce.

Collected by: Department of Commerce

BARBERS – Apprentice examination and card – $30. Registered barbers examination and license –$40. Shop inspection and license – $45. Renewal of registered barber –$15. Barber school license – $50. Renewal – $35. Clinic training program, or seminar license or renewal – $50. (15 day license –$15.) Shop renewal – $20. Penalty fee for late renewal – $10. Reciprocity fee from states with equal qualifications – $125.

Collected by: Board of Barbers, Department of Commerce

BEER DISTRIBUTORS – RETAIL AND WHOLESALE LICENSES – Fees for licenses are paid annually. Brewer – $500. Wholesaler – $400. Retail (on or off premise consumption) – $200. Nationally chartered veteran's association – $50. Wholesaler subwarehouse - $400. Brewer storage depot–$400. Beer importer –$500.

Collected by: Department of Revenue, Liquor Division

BIOLOGICS – (Serum, vaccines, and other biologics for diagnostic or therapeutic use with animals.) No license required by this state. All use of biologics must conform to minimum requirements of the U.S. Department of Agriculture.

Administered by: Department of Livestock

BOAT DEALERS – Must pay a certificate of number and decal fee of $5 for the first decal and $2 for each additional decal before operating boats in Montana waters.

Collected by: Registrar of Motor Vehicles

BOAT MANUFACTURERS – License fee – $15.

Collected by: Registrar of Motor Vehicles

BUILDING AND LOAN/SAVINGS AND LOAN – Beginning 7/1/85 an examination and supervisory fee will be set by rule at an amount sufficient to recover the cost of administering the program. (See special note under Banks above.)

Collected by: Department of Commerce, Financial Bureau

BUILDING PERMITS – Certain cities and counties within Montana require special permits prior to the start of construction projects.

Information and permits obtained from City or County Government.

BUSINESS NAMES – Registration of new and assumed business names – initial filing fee – $15. Trademarks, servicemarks – $20.

Collected by: Secretary of State, Corporate Bureau

CHIROPRACTORS – Application, examination, and license – $125. Re-examination – $50. Renewal – $50. Continuing education required for renewal.

Collected by: Board of Chiropractors, Department of Commerce

CIGARETTE DEALERS – Wholesaler's license – $50. Sub-jobber's license – $50. Retailer's license – $5. Vendor's License (nine or less machines) – $5. (ten or more machines) – $50.

Collected by: Department of Revenue, Miscellaneous Tax Division

CONSUMER LOAN COMPANIES AND FINANCE COMPANIES – Application fee – $50. Annual license to make loans up to $1,000 – fee $125. Supplemental license to make loans over $1,000 – additional fee – $75. Annual exam fee – $200 per man day involved in the exam.

Collected by: Department of Commerce, Financial Bureau.

CORPORATION FILING FEES – Domestic and foreign corporations are subject to various fees for registration, certification, and filing of other corporate documents. Fees range from $2 to $20. Fees set by Secretary of State.

Collected by: Secretary of State, Corporate Bureau.

CORPORATION LICENSE FEES – Domestic corporations are subject to pay license fees which range from two cents to ten cents per share based on the number of shares authorized. (Each $100 unit of authorized shares is counted as (1) taxable share where shares have par value. Non-par shares are deemed equivalent to shares of $1 par value for license fee purposes.) Minimum fee –$50. Foreign corporations pay license fees in accordance with the above schedule, but based on the fraction of property located in this state and gross receipts derived from business transacted in Montana. Minimum fee – $50.

Collected by: Secretary of State, Corporate Bureau

COSMETOLOGISTS – Student registration $10. Temporary license – $10. Operator's examination or re-examination – $40. Instructor examination or re-examination – $100. Manager/operator license – $25. School, teacher, training unit or advance training unit license – $75. Reciprocity license – $150. Duplicate license –$6. Board transcript – $10. Renewal same as original license. Instructor license – $25. Salon license – $35. Initial inspection fee – salon –$50.

Collected by: Board of Cosmetologists, Department of Commerce.

CREDIT UNIONS – Supervisory and examination fees are made annually and based on total assets. Supervisory fees range from $10 to more than $875. Examination fees range from $25 to more than $2,750. Newly chartered credit unions receive an examination during the first year at no cost. Fees are dictated by the Montana Administrative Code.

Collected by: Department of Commerce, Financial Bureau

DENTAL HYGIENISTS – Examination or re-examination – $75. License – $35. Renewal – $50. Penalty – $50. Documents – $30. Duplicate Licenses – $30.

Collected by: Board of Dentistry, Department of Commerce.

DENTISTS – Examination or re-examination – $75. License – $35. Renewal – $70. Renewal penalty – $50. Documents – $30. Duplicate License – $30.

Collected by: Board of Dentistry, Department of Commerce.

DENTURISTS – Original license, renewal, application and exam – $200.

Collected by: Board of Dentistry, Department of Commerce

DIESEL FUEL DEALER'S AND USER'S LICENSE – Surety bond and license required of all diesel or special fuel dealers and users.

Collected by: Department of Revenue, Motor Fuels Division

DIESEL FUEL PERMITS – Temporary special fuel permits required of out-of-state diesel fuel users. Ninety day permit for recreational vehicles - no fee. Seventy-two hour permit for other vehicles – $30.

Collected by: Department of Highways, Gross Vehicle Weight Division

ELECTRICIANS – Journeyman or master examination – $35. Journeyman license – $10. Renewal – $7.50. Master License – $25. Renewal – $20. Master reciprocal license – $35. Journeyman reciprocal license – $20. Contractor license – $75. Renewal –$50. Residential license examination – $10. Residential license – $10. Renewal – $7.50. Penalty fee – $5 (late renewal).

Collected by: State Electrical Board, Department of Commerce.

ELECTROLOGISTS – Original license or renewal – $25. Reciprocity license – $150. Salon license or renewals – $35. Examination – $40.

Collected by: Board of Cosmetologists, Department of Commerce.

EMPLOYMENT AGENCIES – Original applications and renewal – $100. Branch license original and renewal – $100. License transfer – $25. Approval of amended or new contracts – $15 per contract.

Collected by: Department of Labor and Industry, Labor Standards Division.

ENGINEERS AND LAND SURVEYORS – Engineer in training: application, examination, and certificate – $40. Professional engineer or reciprocity – $100. Renewal – $40 (2 years). Engineer/surveyor application – $100. Renewal fee – $60 (2 years). Land surveyor examination – $80. Reciprocity – $100. Renewal – $30. Land surveyor in training: application examination – $40. Professional engineer exam – in-state – $80, out-of-state – $100. Reexamination fee – $50.

Collected by: Board of Professional Engineers and Land Surveyors, Department of Commerce.

FIRE PROTECTION EQUIPMENT – Certificate of registration, permit to sell, license to install required. Fees not to exceed $25.

Collected by: State Fire Marshall or agent

FIREWORKS WHOLESALER – Permit – $55.

Collected by: Department of Commerce

FOOD LICENSES – All establishments engaged in food manufacturing, or retailing (cafes, restaurants, etc.) must obtain a food purveyor license. License – $30. Renewal – $30.

Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.

FUR DEALERS AND FUR DEALER'S AGENTS – Resident Fur Dealer's License and renewal – $10. Non-resident fur dealer's license and renewal – $50. Fur dealer's agents license and renewal – $10.

Collected by: Department of Fish, Wildlife, and Parks, Centralized Services and Enforcement Division.

GAMBLING LICENSES – Are required in most counties and cities in Montana and controlled by those county and city governments. Fees vary in different localities.

Applications obtained from: County Commissioner or City Clerk

Fees collected by: County or City Treasurer

GROSS PROCEEDS TAX (Athletics) — All professional boxing and wrestling events are subject to a tax of 5% of the gross receipts at the gate.

License obtained from and tax collected by: Board of Athletics, Department of Commerce

GASOLINE DEALER'S REFUND PERMITS — Dealers other than licensed distributors must obtain a permit from the state prior to selling gasoline on which a gasoline tax refund may be claimed. Permits — $3. Renewal every three years — $3.

Collected by: Department of Revenue, Motor Fuels Tax Division

HEARING AID DISPENSERS — Trainee application and license — $35. Dealer Renewal — $80.

Collected by: Board of Hearing Aid Dispensers, Department of Commerce.

HORSE RACING — Personnel involved with horse racing must be licensed. Trainer — $20. Owner — $20. Jockey — $20. Gate Attendant — $10. Track superintendent — $10. Other fees vary from $2 to $25. Racing dates requested prior to September 1 of preceding year.

Information available from and fees collected by: Board of Horse Racing, Department of Commerce.

INSURANCE COMPANIES AND AGENTS — Insurance companies must obtain a certificate of authority to operate in Montana. Application for certificate (foreign companies) — $300, (domestic companies) — $30. Annual continuation of certificate — $300. Filing of annual statement — $25. Insurance agent's examination fee (all lines) — $10. Agent's license, property, casualty, surety, title insurance — $10. Appointment of agent, each insurer — $10. Annual renewal — $10. Agent's license, life, disability insurance, each insurer — $10. Annual continuation or renewal, each insurer — $10. Non-resident agent's license fee — $100. Additional appointment and renewal — $10.

Collected by: State Auditor's Office, Insurance Division

LANDSCAPE ARCHITECTS — Application — $75. Examination — $250. Re-evaluation of examination — $35 per section. License — $35. Renewal — $90.

Collected by: Board of Landscape Architects, Department of Commerce

LAUNDRIES — Licensing is required for all laundries where more than two persons are employed (steam laundries excepted). License fee — $10 per quarter.

Collected by: County Treasurer

LAWYERS — Fees imposed by the State Supreme Court: Application for examination — $350. If admitted by examination, admission fee — $50. If admitted on motion or by reciprocity — $75. Annual attorney fee — $10. Membership in State Bar of Montana — annual fee ranges from $60 to $120. Judicial member — no fee. Inactive member — $40.

Collected by: Clerk of the Supreme Court and State Bar of Montana

LIBRARIAN'S CERTIFICATION — Filing fee — $2. Certification — $2 per year (certified for a five year period only). Includes endorsement for librarian.

Collected by: Office of Public Instruction

LIMITED PARTNERSHIPS — Domestic and foreign limited partnerships are subject to various fees for registration, certification, and the filing of other documents. Fees range from $5 to $15. (After October 1, 1981 — fees set by Secretary of State.)

Collected by: Secretary of State, Corporate Bureau.

LIQUOR LICENSE FEES — All licenses issued after July 1, 1974, are subject to a one-time fee of $20,000 (not applicable to transfer or renewal of licenses issued prior to that date).

Annual renewal fee — $800 in cities of 10,000 population or more; $650 in cities of 5,001 to 10,000 population; $500 in cities of 2,001 to 5,000 population; $400 in counties or in cities of 2,000 or less. Catering endorsemetns are more expensive. Fees for veterans' and fraternal organizations are less expensive.

Collected by: Department of Revenue, Liquor Division

LODGING ESTABLISHMENT LICENSES – All establishments providing lodging space accommodations must obtain a public accommodation license. License – $30. Renewal – $30.

Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.

MEDICAL DOCTORS – License by reciprocity – $100. Examination – $190, $215, and $340 – components. Active renewal – $35. Inactive renewals – $5. Temporary certificate – $25. Locum tenens – $40. Physicians assistant fee – $50, renewal – $35.

Collected by: Board of Medical Examiners, Department of Commerce.

MORTICIANS – Application and examination – $70. Original mortuary application or renewal – $40. Mortician renewal – $45. Funeral Director – $40. Intern mortician license – $30.

Collected by: Board of Morticians, Department of Commerce

MOTOR AND RECREATIONAL VEHICLE DEALER'S FEES – Application for dealer license – $5. Surety bond required – $5,000. Motor vehicle dealer's registration fee – $25. Motorcycle and trailer dealers – $45. Additional dealer license plates available.

Collected by: Registrar of Motor Vehicles

MOTOR TRUCK AND TRUCK-TRACTOR FEES – All resident motor truck and truck tractors operating in this state pay fees based on the maximum gross loaded weight as stated in each vehicle's application for license. Fees range from $7.50 to more than $1,600. Reduced fees are collected for pole trailers, low-boys, livestock haulers, concrete haulers, and farm vehicles. Overweight and oversize permits may be issued for additional fees. Non-resident fees are based on distance to be traveled in this state and temporary trip permits may be issued for this purpose.

Collected by: Department of Highways, Gross Vehicle Weight Division or nearest Highway Patrol, County Sheriff, or County Treasurer.

MOTOR VEHICLE WRECKING FACILITY LICENSES – All motor vehicle wrecking facilities must obtain a license. License – $50. Renewal – $50.

Collected by: Department of Health and Environmental Sciences, Solid Waste Management Bureau.

NOTARY PUBLIC – Bond and commission – $15. Renewal (every three years) – $15.

Collected by: Secretary of State, Notary Section.

NURSES – Application by examination or endorsement, registered or licensed practical nurse – $35. Re-examination – $35. Renewal (either R.N. or L.P.N.) – $10. Late fee – $5. Nurse midwife, nurse practitioner, and nurse anesthetist original recognition – $25. Renewal – $5.

Collected by: Board of Nursing, Department of Commerce.

NURSING HOME ADMINISTRATORS – Application – $70. Reciprocity license – $85. Temporary permit – $60. Inactive license – $50. Active license – $65 (after May exams) or $100 (after November exams).

Collected by: Board of Nursing Home Administrators, Department of Commerce

OCCUPATIONAL THERAPISTS – Fees to be set and collected by the Board of Occupational Therapy, Department of Commerce.

OPERATING ENGINEER'S (BOILER) LICENSE – First class examination and license – $30. Second class examination and license – $20. Third class examination and license or partial examination – $12. Traction – $12. Low pressure examination and license – $8. Renewal of all categories – $4. Replacement of lost certificate – $2.

Collected by: Department of Labor and Industry, Division of Workers' Compensation.

OPTOMETRISTS — Examination — $150. Certificate of registration — $125. Reciprocity — $250. Renewal — $125. Continuing education required for renewal. Penalty for late renewal — $125. Copies — $15.

Collected by: Board of Optometrists, Department of Commerce.

OSTEOPATHIC PHYSICIANS — Active renewal — $15. Inactive renewal — $7.50.

Collected by: Board of Medical Examiners, Department of Commerce.

PAWNBROKER — License required — $55 per quarter.

Collected by: County Treasurer

PHARMACY— Pharmacist examination — $100. Pharmacist registration — $50. Pharmacist renewal — $40. Pharmacist intern license — $40. Reciprocity — $225. Original certified pharmacy license — $100. Pharmacy renewal — $75. Continuing education required for renewal for pharmacists. DDA - manufacture/distributes — $100. DDA - dispense — $25. DDA - analyze/ conduct research — $50. Class IV facility — $50. Copies — $15. Certificates of grades/ transfer of internship hours — $10.

Collected by: Board of Pharmacy, Department of Commerce.

PHYSICAL THERAPIST — Examination fee — $150. Application and license or reciprocity — $150. Renewal — $75. Penalty renewal — $25. Temporary license — $30.

Collected by: Board of Physical Therapy Examiners, Department of Commerce.

PLUMBERS — Journeyman examination, application, and license — $125. Master examination, application and license — $125. Journeyman renewal — $85. Master renewal — $85.

Collected by: Board of Plumbers, Department of Commerce.

PODIATRISTS — Application — $50. Renewal — $25.

Collected by: Board of Medical Examiners, Department of Commerce.

POKER MACHINE — Annual license fee for video draw poker machine — $1,500. Additional annual city and county fees, not to exceed $1,000 are optional depending on location.

Collected by: State license fee — Video Poker Licensing, Department of Revenue. Optional city or county license fee — County or City Treasurer.

POLYGRAPH EXAMINERS — Application, fee — $125. Renewal — $100. Exam fee — $10.

Collected by: Professional and Occupational Licensing Bureau. Department of Commerce

PRIVATE INVESTIGATORS — Security and private investigator license fee — $75. Armed security and private investigator employee — $75. Unarmed security employee — $25. Unarmed private investigator employee — $50. Renewals for licenses and armed employees — $75. Renewals for unarmed security employees — $10. Renewals for unarmed private investigator employees — $25. Duplicated licenses —$10. Reexams — $15. Branch office application — $25.

Collected by: Board of Private Security Patrolmen and Investigators. Department of Commerce.

PRIVATE VOCATIONAL & ACADEMIC SCHOOLS — All private post-secondary educational institutions, unless exempted by the Board of Public Education or the Board of Regents of Higher Education, must be licensed to operate in Montana. Application and license — $50. Renewal — $25. All agents soliciting business for private schools must obtain an agent's permit. Permit — $25. Renewal — $10. Surety bond per agent — $1,000. Surety bond per school — $10,000.

Applications obtained from and fees collected by: Department of Commerce, Consumer Affairs Unit.

PSYCHOLOGISTS — Application — $75. Examination — $95. Renewal — $100.

Collected by: Board of Psychologists, Department of Commerce.

PUBLIC CONTRACTOR'S LICENSE FEES

Class A license (no upper limitation — $250. Class B (projects less than $100,000) — $150. Class C (projects less than $25,000) — $100. Projects less than $5,000 require no license.

Collected by: Department of Commerce, Consumer Affairs Unit.

PUBLIC SERVICE FEES — Interstate carriers with authority in Montana: Registration of authority — $25.

Intrastate carriers: Filing on application — $100 to $300 depending on number of counties served. Filing annual reports — $25. Motor vehicle stamp — $5. Fees subject to change in 1985-1986.

Collected by: Department of Public Service Regulation

RADIOLOGIC TECHNOLOGISTS — Exam fee — $65 Certificate — $35. Renewal — $30. Original permit — $110 (includes exam and application). Renewal permit — $30.

Collected by: Board of Radiologic Technologists, Department of Commerce.

REAL ESTATE BROKERS & SALESMEN — Broker or salesman examination — $35. Broker license — $50. Salesman license — $25. Non-resident broker license — $50. Broker renewal — $30. Salesman renewal — $15. Recovery fund fee — $35 (effective on renewal). Surety bond for $10,000 required of brokers and salesmen.

Collected by: Board of Realty Regulation, Department of Commerce

SALES FINANCE COMPANIES — License fee — $100. Renewal — $100.

Collected by: Department of Commerce, Financial Bureau

SANITARIANS — Application and examination — $75. Original license or renewal — $30. Reciprocity — $35.

Collected by: Board of Sanitarians, Department of Commerce

SECURITIES BROKERS & SALESMEN — Broker/Dealer license fee — $200. Investment advisor — $200. Salesman license fee — $50. Registration of securities for the first year requires a fee of $200 together with 1/10 of 1% of initial issue in excess of $100,000. Total fee not to exceed $1,000. Each year thereafter a fee of 1/10 of 1% of the total offering price of all securities to be offered in this state; minimum fee — $200, maximum fee $1,000. Request for exemption or exception to the provision requires a $50 fee.

Licenses obtained from and fees collected by: State Auditor's Office, Securities Division

SIGN BOARD PERMITS — Three year permit — $6. Three year renewal — $3.

Collected by: Department of Highways, through five district offices.

SNOWMOBILE DEALERS — Certificate of decal — $10 (first two). Each additional decal — $2.

Collected by: Registrar of Motor Vehicles

SOCIAL WORKERS AND COUNSELORS— Social workers - Application and exam fees — $50. License — $25. Renewal — $75. Counselors — Fees to be set by the Board.

Collected by: Board of Social Work Examiners and Professional Counselors, Department of Commerce.

SPECIAL BEER/WINE PERMITS — Special permits to sell beer and wine for special events such as picnics, conventions, fairs and sporting events are available to corporations and associations sponsoring such events. The fee is $15 a day for each day beer and wine are sold. Sponsors of events must purchase a permit for a minimum of 2 days, or a minimum fee of $30.

Permit applications and fees collected by Department of Revenue, Liquor Division

SPEECH PATHOLOGISTS AND AUDIOLOGISTS — Application — $40. Examination by national testing — $27. License fee — $25. Late fee — 10% of fee each month. Probationary license — $25.

Collected by: Board of Speech Pathologists and Audiologists, Department of Commerce

TAXIDERMISTS — License — $15. Renewal — $15.

Collected by: Department of Fish, Wildlife, and Parks, Centralized Services and Enforcement Division.

TEACHER'S CERTIFICATION — Filing fee — $2. Certification — $2 per year (certified for a five year period only).

Collected by: Office of Public Instruction

TOURIST CAMPGROUND AND TRAILER COURT LICENSES — All tourist campground and trailer courts must obtain a license. License — $30. Renewal — $30.

Collected by: Department of Health and Environmental Sciences, Food and Consumer Safety Bureau.

UNIFORM COMMERCIAL CODE — Loans that are made for which the collateral is related to anything other than nonagricultural real estate are covered by the code. Fees are $2 per debtor name and $2 additional for an attachment or a nonstandard form. An informational search is $3 — $5 depending on the type of request.

Collected by Secretary of State, Uniform Commercial Code Bureau.

VETERINARIANS — Application, examinations, and license — $75. Re-examination — $75. Renewal — $25. Continuing education required for renewal. Restoration fee (late renewal) — $50.

Collected by: Board of Veterinary Medicine, Department of Commerce.

WATER WELL DRILLERS — Application, examination, and license — $175. Renewal — $90. Surety bond for $4,000 required.

Collected by: Board of Water Well Contractors, Department of Natural Resources and Conservation.

WEIGHING DEVICE LICENSE FEES — Type A scales, 499 pounds or less — $5.; Type B scales, 500 pounds through 1,999 pounds, each $8; Type C scales, 2,000 pounds through 7,999 pounds, each $15; Type D scales, 8,000 pounds through 60,000 pounds, each $40; Type E scales, 60,000 pounds or more, each $70.

Collected by: Department of Commerce, Bureau of Weights and Measures.

WEIGHTS AND MEASURES — PETROLEUM LICENSE FEES — Retail pumps each — $5; Petroleum meters, 2 inches or under, each $15; Petroleum meters, over 2 inches, each $20; Liquefied petroleum meters (propane) each $25; Vapor meters (propane) each $3. Petroleum and liquefied petroleum tanks used as measures, 2,000 gallons and under, each $20; each additional 1,000 gallons — $4.

Collected by: Department of Commerce, Weights and Measures Bureau.

WINE DISTRIBUTOR'S LICENSE — License to sell and distribute table wine at wholesale to retailers — annual license fee $400. Wineries and wine importers — annual registration fee of $25.

Licenses obtained from and fees collected by: Department of Revenue, Liquor Division

WINE LICENSES — RETAIL — Retail licenses for consumption on premise are issued only as supplemental licenses to approved retail beer license holders at additional fee of $200. Retail licenses for off-premise consumption — annual fee of $200.

Licenses obtained from and fees collected by: Department of Revenue, Liquor Division

AGRICULTURE

AGRICULTURAL PROPERTY TAX — Livestock are subject to assessment and taxation under the Property Tax Laws of Montana. Certain other agricultural products are subject to Property Tax.

Information available from: County Assessor. Collected by: County Treasurer

COMMODITY DEALER LICENSE FEE — 0-25,000 CWT — $25/facility. 25,001-50,000 CWT — $50/facility. 50,001-125,000 CWT — $75. 125,001-250,000 CWT — $100/facility. 250,001-375,000 CWT — $125/facility. Over 375,000 CWT — $150/facility.

Collected by: Department of Agriculture, Plant Industry Division.

PUBLIC WAREHOUSE LICENSE FEE — 0-25,000 CWT — $25. 25,001-50,000 CWT — $50. 50,001-125,000 CWT — $75. 125,000-250,000 CWT — $100. 250,001-375,000 CWT — $125. Over 375,000 CWT — $150.

Collected by: Department of Agriculture, Plant Industry Division.

BEES AND HONEY — Apiary registration required — $5 minimum, based on number of hives.

Collected by: Department of Agriculture

BRAND REGISTRATION — Brand application — $35. Renewal (every 10 years) — $35. Brand certificate $2.50. Duplicate — $2.50. Brand mortgage registration — $15. Brand inspection fee varies with number of animals, minimum fee $.35 per head for cattle and $3 for horses, and mules. Lifetime horse inspection — $10 per head.

Collected by: Department of Livestock

BUTCHER LICENSE & MEAT SELLER'S LICENSES — Butcher License — $5. Renewal — $5. Meat sellers (who do not maintain a licensed slaughterhouse) — $100. Renewal — $100.

Collected by: County Treasurer

COMMERCIAL FEED PERMIT, REGISTRATION, AND INSPECTION FEES — Registration of commercial feeds — $5 per year per product. Registration of pet food products — $25 per year per product. Commercial feed distributor's permit and renewal — $25. Inspection fee for all commercial feeds — 5 to 25 cents per ton (set by Department of Agriculture).

Collected by: Department of Agriculture

COMMERCIAL FERTILIZER REGISTRATION AND INSPECTION FEES — All brands and grades of fertilizer — registration required. Distributor's license fee — $50 per year. Registration fee — $10 per grade. Specialty fertilizers in packages of ten lbs. or less, registration fee — $25 per grade. Fertilizer inspection fee — twenty cents per ton. Inspection of soil amendments — ten cents per ton. (Department of Agriculture may adjust inspection fees.)

Collected by: Department of Agriculture

EGG DEALERS — Egg retailer's license and renewal — $5. Wholesaler's license and renewal — $20 (minimum of twenty five cases sold per month). Egg grader and candler's license and renewal — $5.

Collected by: Department of Livestock

GARBAGE FEEDERS — A license is required to feed garbage to livestock or other animals — $5 per year.

Collected by: Department of Livestock

HIDE DEALER'S LICENSE — Each place of business — $5. Annual renewal — $5.

Collected by: Department of Livestock

HORTICULTURE FEES — Inspection of nursery stock — $10 per carload. Nurseryman's license (includes buying, selling, importing, etc.) — $30 per year for general nursery products of all kinds; — $20 per year for small fruits, ornamental shrubs, bulbs and perennials only; $10 per year for nurseries dealing in bulbs and perennials only; $30 per year for seasonal nurserymen. Agents, salesmen, and solicitors require licenses from the department and pay no fee.

Collected by: Department of Agriculture

LIVESTOCK AUCTIONS — Fee required — $100 per year (May 1 — April 30).

Collected by: Department of Livestock

LIVESTOCK DEALERS — Fee required — $50 per year (May 1 — April 30).

Collected by: Department of Livestock

MILK PLANTS AND DAIRIES — Manufactured dairy products plant license and renewal — $50. Fluid milk plant and renewal — $50. Grade "A" and Grade "B" dairy license and renewal — $5. Milk and cream tester's license, examination, and renewal — $10. Milk and cream hauler's license and renewal — $5. License to grade, weigh, or sample milk — $5.

Collected by: Department of Livestock

MILK PRODUCER'S & DISTRIBUTOR'S LICENSE — License application and $2 license fee required from anyone handling or selling Grade "A" milk in Montana other than retailers or employees of distributors. Quarterly assessment fees per hundredweight of milk sold are set by the Department of Commerce.

Collected by: Department of Commerce, Milk Control Bureau

PESTICIDES —Product registration with the Department of Agriculture required — $50 per product. Commercial pesticide applicator's license — $35. Government pesticide applicators — $50 each for the first 4 applicators and $5 for any additional applicators per government agency. Dealer license — $35. Combination applicator and dealer license — $55. Farmer permit — $15 for a five year period. Commercial operator license — $10 each for the first 2 operators and $5 for any additional operators. Fee set by Department of Agriculture.

Collected by: Department of Agriculture, Environmental Management Division.

POULTRY SHIPPING — Permit required to ship hatching eggs, chicks, or poultry into this state. No fee paid.

Obtained from: Department of Livestock

PRODUCE WHOLESALER'S LICENSE & BOND — Required of wholesalers (other than farmers or gardeners selling their own products). License and renewal — $100. Surety bond — $1,000. If business transacted from mobile trucks, first truck license — $100. Each additional truck license — $50.

Collected by: Department of Agriculture

RENDERING (DISPOSAL) PLANT LICENSE —Plants providing removal and rendering of dead animals require licensing — $1. Renewal — $1.

Collected by: Department of Livestock

SLAUGHTERHOUSE, MEAT PACKING HOUSE, AND MEAT DEPOT LICENSES — Each license and renewal — $1.

Collected by: Department of Livestock

NATURAL RESOURCES

ENVIRONMENTAL IMPACT STATEMENTS —Fees are collected by whichever agency happens to be taking the action which necessitates preparation of an environmental impact statement (EIS) under the Montana Environmental Policy Act. The law is not specific to the Department of Natural Resources, and DNRC would not be able to provide information on or collect fees for an EIS being prepared by another agency.

Information available from and fees collected by: The agency where the application will be filed.

FOREST FIRE PROTECTION — Owners of classified forest land shall provide for the protection and suppression of fire on their land. If they do not the Department of State Lands may provide it at a cost to the landowner of not more than seventeen cents per acre, and not less than $12 per owner per year in each protection district.

Fees collected with taxes, information available from Department of State Lands.

FOREST PRODUCTS — Forest products are harvested from state-owned forest land. These include fire wood, Christmas trees, posts, poles, and saw timber. Permits are required in all cases and fees vary. Contact nearest Department office for more information.

Information available from and fees collected by: Department of State Lands, Forestry Division

GRASS CONSERVATION — GRAZING DISTRICT FEES — DNRC collects $.05 per animal unit for administration; a maximum of $.15 per animal unit is allowed by law. In addition, the Public Lands Council collects $.03 per animal unit month, and the Montana Association of State Grazing Districts collects $.04 per animal unit month.

Fees collected by: Department of Natural Resources and Conservation, Conservation Districts Division; Public Lands Council; and Montana Association of State Grazing Districts.

HAZARD REDUCTION — Any person engaged, or about to engage, in the cutting of any forest product upon private lands shall provide for the reduction or management of the fire hazard by entering into a Fire Hazard Reduction Agreement posting a bond of $6 per 1,000 board feet log scale or the equivalent thereof if forest products other than logs are cut.

Agreements obtained from and fees collected by: Department of State Lands.

LAND USE FEES — Required of those using state lands. These fees include grazing lease fees, mining leases, prospecting permits, oil and gas leases, and others. Any individual considering the use of state land for any purpose should consult the nearest Department office.

Information available from and fees collected by: Department of State Lands

OIL AND GAS DRILLING PERMIT — Before commencing the drilling of an oil or gas well or stratigraphic test well or core hole a person shall secure a permit. Fees for the permit vary according to the depth of the hole to be drilled.

Fees collected by and information obtained from: Department of Natural Resources and Conservation, Oil and Gas Conservation Division

OIL AND GAS PRIVILEGE AND LICENSE TAX — All operators and producers of oil and gas are required to pay an assessment on each barrel of crude petroleum at a rate not to exceed 8/100 of 1% of the market value and the same rate on the market value of each 10,000 cubic feet of natural gas produced.

Fees collected by and information obtained from: Department of Revenue, Natural Resource and Corporation Tax Division

SAWMILL LICENSES — Portable sawmills located on forest land must be licensed. License fee — $2. Forms for application are available from any Department office.

Fee collected by: Department of State Lands.

SPECIAL USE FEES — Use of state-owned forest or water resource land for grazing livestock, cabin sites, R/W easements, etc. requires special use permits. Fees vary depending on use.

Information available from and fees collected by Department of State Lands

UTILITY SITING — Power and energy conversion facilities to be constructed or operated within Montana require a certificate of Environmental Compatibility and Public Need. Fees as required based upon the estimated cost of the facility.

Fees collected by and information obtained from: Department of Natural Resources and Conservation, Facility Siting Division

Facilities classified in this section also must obtain permits and certificates required by state air, water quality, and solid and hazardous waste laws.

Information obtained from: Department of Health and Environmental Sciences, Environmental Sciences Division

WATER RIGHTS — Application fees for new appropriation of water in Montana vary based primarily on the volume of water required. Flat fees are assessed for changing, transferring, or selling a water right; petitioning for the creation of a controlled round water area; and other requests. Individuals interested in the use of water in Montana should consult the nearest office of the Department of Natural Resources and Conservation for information.

Collected by: Department of Natural Resources and Conservation, Water Resources Division

WEATHER MODIFICATION — License and permit fees are required before a person may engage in activities for weather modification and control. License fee is $100 annually. Permit is 1% of operational costs.

Fees collected by and licenses and permits granted by: Department of Natural Resources and Conservation, Water Resources Division

LOCAL GOVERNMENT

Apart from various property tax levies, the cities and counties of Montana may impose a tax on or require licenses or permits for particular business operations, activities, occupations, professions, or personal holdings other than those listed here. Such fees may be in addition to those mentioned herein; for example, bicycle registration and dog licensing vary with locality. The city and county governments should be consulted to determine if any special regulations apply and what liabilities may be incurred.

Information available from: City and County Government

ADDITIONAL TAXES, LICENSE FEES, AND PERMITS

The tax, license, permit and fee descriptions in this publication are intended as general descriptions. They are intended to be broadly construed to include all taxes, licenses, permits, and fees administered by state agencies. For reference, however, a list of additional taxes, licenses, permits, and fees either not specifically mentioned or only alluded to in this publication are listed below. Additional information about these items can be obtained from the State of Montana Resource and Energy Permit Directory prepared by the Permit Coordinator in the Governor's Office.

Air Quality Permit
Apportioned Licensing of Interstate Fleets
Authorization to Change Appropriation Water Right
Building Permit
Burning Permit
Certificate of Public Convenience and Necessity
Certificate of Water Right
Christmas Tree Cutting Permit
Crane and Hoist License
Driveway Approach Permit
Electrical Permit
Firewood Permit
Floodplain Development Permit
Floodplain Variance
Geophysical Exploration Permit
Hardrock Operating Permit
Hardrock Exploration License
Lakeshore Work Permit
Lease for Exploration or Development of State Lands
Lease of State Lands
Licensing of Hazardous Waste Management Facilities Permit
Mineral Land Reclamation Contract
Mine Siting Permit
Mineral Leasing
Montana In-Site Mining of Uranium Control System
Oil and Gas, Coal or other Mineral Lease
Overweight, Overheight, Overlength, and/or Overwidth Permit
Permit to Appropriate Water
Permit to Drill a Well (Oil and Gas)
Permit to do Mechanical Work
Permit to do Plumbing Work
Post, Rail and Pole Permits and Sales
Portable Sawmill Permit
Prospecting Permit
Restricted Route - Load Permit
Right-of-Way Easement
Sand, Gravel, Scoria, Rip-Rap Permits
Sanitation in Subdivisions
Seismic Exploration Permit (for state-owned lands only)
Special Fuel User's License / Special Fuel Vehicle Permit
Strip or Underground Permit
Temporary Trip Permit
Timber Sales
Vibratory Seismic Exploration Application and Permit
Water Purchase Contract

	Helena, Montana Zip Code 59620	AC 406
Administration, Department of	Mitchell Bldg.	444-2032
Aeronautics Division	Airport Road	444-2506
Agriculture, Department of	Hart Bldg.	444-3144
Architects, Board of	1424 Ninth Ave.	444-3737
Auditor's Office, State	Mitchell Bldg.	444-2040
Barbers, Board of	1424 Ninth Ave.	444-3737
Business & Professional Licensing Division	1424 Ninth Ave.	444-3163
Chiropractors, Board of	1424 Ninth Ave.	444-3737
Commerce, Department of	1424 Ninth Ave.	444-3494
Consumer Counsel	34 W. 6th Ave.	444-2771
Cosmetologists, Board of	1424 Ninth Ave.	444-3737
Dentistry, Board of	1424 Ninth Ave.	444-3737
Education, State Board of	33 S. Last Chance	444-6576
Electrical Board	1424 Ninth Ave.	444-3737
Environmental Quality Council	State Capitol	444-3742
Fish, Wildlife, & Parks, Department of	1420 East 6th Ave.	444-3186
Governor's Office	State Capitol	444-3111
Health & Environmental Sciences, Department of	Cogswell Bldg.	444-2544
Hearing Aid Dispensers, Board of	1424 Ninth Ave.	444-3737
Highways, Department of	2701 Prospect Ave.	444-6201
Historical Society	225 N. Roberts	444-2694
Horse Racing, Board of	1424 Ninth Ave.	444-3737
Institutions, Department of	1539 11th Ave.	444-3930
Job Service Division	Lockey & Roberts	444-4500
Justice, Department of (Attorney General)	215 N. Sanders	444-2026
Labor & Industry, Department of	Lockey & Roberts	444-3661
Landscape Architects, Board of	1424 Ninth Ave.	444-3737
Legislative Auditor, Office of the	State Capitol	444-3122
Legislative Council	State Capitol	444-3064
Legislative Fiscal Analyst, Office of	State Capitol	444-2986

Library, State	215 N. Sanders	444-3004
Livestock, Department of	Hart Bldg.	444-2023
Medical Examiners, Board of	1424 Ninth Ave.	444-3737
Military Affairs, Department of	1100 N. Last Chance	444-6909
Morticians, Board of	1424 Ninth Ave.	444-3737
Motor Vehicles, Registrar of	Deer Lodge, MT 59722	846-1424
Natural Resources & Conservation, Department of	32 South Ewing	444-6699
Nursing, Board of	1424 Ninth Ave.	444-3737
Nursing Home Administrators, Board of	1424 Ninth Ave.	444-3737
Optometrists, Board of	1424 Ninth Ave.	444-3737
Osteopathic Physicians, Board of	1424 Ninth Ave.	444-3737
Pharmacists, Board of	1424 Ninth Ave.	444-3737
Physical Therapists, Board of	1424 Ninth Ave.	444-3737
Plumbers, Board of	1424 Ninth Ave.	444-3737
Podiatry, Board of	1424 Ninth Ave.	444-3737
Political Practices, Commissioner of	1205 8th Ave.	444-2942
Professional & Occupational Licensing, Bureau of	1424 Ninth Ave.	444-3737
Professional Engineers & Land Surveyors, Board of	1424 Ninth Ave.	444-3737
Psychologists, Board of	1424 Ninth Ave.	444-3737
Public Accountants, Board of	1424 Ninth Ave.	444-3737
Public Employees Retirement System	1712 9th Ave.	444-3154
Public Instructon, Office of	Capitol Bldg.	444-3654
Public Service Regulation, Department of	2701 Prospect Ave.	444-6199
Radiologic Technologists, Board of	1424 Ninth Ave.	444-3737
Real Estate, Board of	1424 Ninth Ave.	444-2961
Revenue, Department of	Mitchell Bldg.	444-2460
Sanitarians, Board of	1424 Ninth Ave.	444-3737
Secretary of State	Capitol Bldg.	444-2034
Social & Rehabilitation Services, Department of	111 Sanders	444-5622
Speech Pathologists & Audiologists, Board of	1424 Ninth Ave.	444-3737

State Lands, Department of	1625 11th Ave.	444-2074
Supreme Court Clerk	215 N. Sanders	444-3858
Tax Appeal Board, State	1209 Eighth Ave.	444-2720
Teacher's Retirement System	1500 6th Ave.	444-3134
Treasurer's Office, State	Mitchell Bldg.	444-2624
University System, Montana	33 S. Last Chance	444-6570
Veterinary Medicine, Board of	1424 Ninth Ave.	444-3737
Water Well Contractors, Board of	1424 Ninth Ave.	444-3737
Workers' Compensation Division	5 S. Last Chance Gulch	444-6500

		Toll Free Number
Business Assistance	1424 Ninth Ave.	(800)221-8015 Only within the State of Montana
Citizens Advocate	State Capitol	(800)332-2272
Income Tax Assistance	Mitchell Bldg.	(800)332-6103 Only within the State of Montana Between January 1 and April 15.

State of Montana
Department of Revenue
Mitchell Building
Helena, MT 59620

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